

1 RUFUS VONTHULEN RHOADES  
2 P.O. Box 7068  
3 Pasadena, CA 91109-7068  
4 Telephone: (626) 683-4566  
5 Facsimile: (626) 792-0195

6 Attorney for Defendant  
7 PCCE, INC.

8 UNITED STATES DISTRICT COURT  
9 CENTRAL DISTRICT OF CALIFORNIA  
10 SOUTHERN DIVISION  
11

12 UNITED STATES OF AMERICA,  
13 Plaintiff,

14 vs.

15 COMCO MANAGEMENT  
16 CORPORATION; CONCORD  
17 FUNDING CO., LLC; METCO  
18 MANAGEMENT CORPORATION;  
19 MONEX CREDIT CO.; MONEX  
20 DEPOSIT CO.; NEWPORT  
21 SERVICE CORP.; and PCCE, Inc.,  
22 Defendants.

Case No. SACV08-00668 JVS (MLGx)

**ANSWER AND AFFIRMATIVE  
DEFENSES OF DEFENDANT  
PCCE, INC.**

PRETRIAL CONFERENCE AND  
TRIAL DATES: NOT SET

22 Defendant PCCE, Inc. (hereinafter "Defendant" or "PCCE"), for its answer  
23 to Plaintiff's Claims, states as follows:

24 **JURISDICTION AND VENUE**

25 1. Responding to paragraph 1 of the complaint, PCCE admits that the  
26 complaint appears to be as described, but is without knowledge or information  
27 sufficient to form a belief as to the truth of the remaining allegations contained in  
28 paragraph 1 of the complaint, and therefore denies them.

ANSWER & AFFIRMATIVE DEFENSES OF  
DEF. PCCE / No. SACV08-00668 JVS (MLGx)

1           2.     PCCE is without knowledge or information sufficient to form a belief  
2 as to the truth of the allegations contained in paragraph 2 of the complaint, and  
3 therefore denies them.

4           3.     PCCE admits the allegations of paragraph 3 of the complaint.

5           4.     PCCE is without knowledge or information sufficient to form a belief  
6 as to the truth of the allegations contained in paragraph 4 of the complaint, and  
7 therefore denies them.

8           5.     PCCE is without knowledge or information sufficient to form a belief  
9 as to the truth of the allegations contained in paragraph 5 of the complaint, and  
10 therefore denies them.

11          6.     PCCE is without knowledge or information sufficient to form a belief  
12 as to the truth of the allegations contained in paragraph 6 of the complaint, and  
13 therefore denies them.

14          7.     PCCE is without knowledge or information sufficient to form a belief  
15 as to the truth of the allegations contained in paragraph 7 of the complaint, and  
16 therefore denies them.

17          8.     Responding to paragraph 8 of the complaint, PCCE admits that Monex  
18 International, Ltd., was a California corporation that merged into Monex  
19 Corporation and that Monex Corporation changed its name to PCCE, Inc.

20          9.     PCCE is without knowledge or information sufficient to form a belief  
21 as to the truth of the allegations contained in paragraph 9 of the complaint, and  
22 therefore denies them.

23          10.    Responding to paragraph 10 of the complaint, PCCE denies that it has  
24 its principal place of business at 4910 Birch Street, Newport Beach, California.  
25 PCCE admits that it had its principal place of business at 2102 Business Center  
26 Drive, # 220L, Irvine, California, is formerly known as Monex Corporation and is  
27 the successor of Monex International, Ltd. PCCE denies the remaining allegations  
28 of paragraph 10.

11. PCCE is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 11 of the complaint, and therefore denies them.

12. PCCE is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 12 of the complaint, and therefore denies them.

13. PCCE is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 13 of the complaint, and therefore denies them.

14. PCCE is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 14 of the complaint, and therefore denies them.

15. PCCE is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 15 of the complaint, and therefore denies them.

## **COUNT I**

### **Claim To Reduce Federal Tax Assessments To Judgment**

16. PCCE incorporates by reference each and all of its Answers and Responses to the allegations contained in Paragraphs 1-15 of the Complaint, as if set forth fully herein.

17. PCCE is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 17 of the complaint, and therefore denies them.

18. PCCE is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 18 of the complaint, and therefore denies them.

19. Responding to paragraph 19 of the complaint, PCCE admits that Monex International Ltd, has not fully paid some tax assessments. PCCE is

1 without knowledge or information sufficient to form a belief as to the truth of the  
2 remaining allegations contained in paragraph 19 of the complaint, and therefore  
3 denies them.

4 20. PCCE admits the allegations of paragraph 20 of the complaint.

5 21. PCCE denies the allegations contained in paragraph 21 of the  
6 complaint since it seeks a legal conclusion.

7 22. PCCE admits the allegations of paragraph 22 of the complaint.

8 23. PCCE denies the allegations contained in paragraph 23 of the  
9 complaint since it seeks a legal conclusion.

10 24. PCCE denies the allegations contained in paragraph 24 of the  
11 complaint.

## 12 **COUNT II**

### 13 **Claim To Impose Alter-Ego / Single-Enterprise Liability**

14 Because neither Count II nor paragraphs 25-71 of the complaint seek relief  
15 against PCCE, no answer to Count II by PCCE is necessary. To the extent that any  
16 of the allegations are deemed to be against PCCE, PCCE denies the same.

## 17 **COUNT III**

### 18 **Claim To Impose Successor-In-Interest Liability**

19 Because neither Count III nor paragraphs 72- 76 of the complaint seek relief  
20 against PCCE, no answer to Count III by PCCE is necessary. To the extent that any  
21 of the allegations are deemed to be against PCCE, PCCE denies the same.

## 22 **COUNT IV**

### 23 **Claim To Impose Fraudulent-Conveyee Liability**

24 Because neither Count IV nor paragraphs 77-82 of the complaint seek relief  
25 against PCCE, no answer to Count IV by PCCE is necessary. To the extent that  
26 any of the allegations are deemed to be against PCCE, PCCE denies the same.

1 WHEREFORE, PCCE denies all allegations of liability, denies that the  
2 Plaintiff is entitled to a judgment of any sum whatsoever, and prays for a judgment  
3 in its favor and against the Plaintiff.  
4

5 **AFFIRMATIVE DEFENSES OF PCCE**

6 PCCE raises the following as affirmative defenses, but in so doing does not  
7 concede that it bears the burden of proof on any of these defenses:

8 **FIRST AFFIRMATIVE DEFENSE**

9 The Plaintiff's claims are barred in whole or in part by estoppel.

10 **SECOND AFFIRMATIVE DEFENSE**

11 The Plaintiff's claims are barred in whole or in part by waiver.

12 **THIRD AFFIRMATIVE DEFENSE**

13 The Plaintiff's claims are barred for failure to state a claim upon which relief  
14 can be granted.

15 **FOURTH AFFIRMATIVE DEFENSE**

16 The Plaintiff's claims are barred in whole or in part by unclean hands.

17 **FIFTH AFFIRMATIVE DEFENSE**

18 Subject to PCCE's further review of the IRS' internal assessment documents  
19 and a determination of whether such documents are self-authenticating, PCCE  
20 reserves its right to argue that the Plaintiff's claims are barred in whole or in part  
21 due to Plaintiff's failure to file within the applicable statute of limitations.  
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1 PCCE reserves the right to amend its answer to include additional affirmative  
2 defenses as further discovery may suggest.

3  
4 Dated: August 24, 2009

Respectfully submitted,

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7 By: /s/ Rufus T. Rhoades  
Rufus T. Rhoades  
8 Attorney for Defendant PCCE, Inc.  
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